

Part I

Section 403(b).—Taxation of Employee Annuities

26 CFR 1.403(b)-1 thru -11: Section 403(b) Tax-Sheltered Annuity Contracts

Rev. Rul. 2009-18

Treasury Decision 9340, published in the Federal Register for July 26, 2007, (72 FR 41128, 2007-2 CB 487), includes comprehensive final regulations (under §§ 1.403(b)-1 thru -11 of the *Income Tax Regulations*) regarding the exclusion provided under § 403(b) for employer contributions to certain annuity contracts (as defined in § 1.403(b)-2(b)(2)). These regulations generally apply after December 31, 2008. See § 1.403(b)-11.

In the “Effect of These Regulations on Other Guidance” section of its preamble, TD 9340 notes that since the prior set of section 403(b) regulations were issued in 1964, a number of guidance documents had become outdated due to numerous intervening statutory revisions enacted in section 403(b). In this section, the Internal Revenue Service (IRS) listed a number of documents that it proposed to obsolete after these regulations became final. The IRS received no comments regarding this prior notice to obsolete these documents.

The revenue rulings listed below are obsolete.

Rev. Rul. 64-333 (1964-2 CB 114)

Rev. Rul. 65-200 (1965-2 CB 141)

Rev. Rul. 66-254 (1966-2 CB. 125)

Rev. Rul. 66-312 (1966-2 CB 127)

Rev. Rul. 67-69 (1967-1 CB 93)

Rev. Rul. 67-78 (1967-1 CB 94)

Rev. Rul. 67-361 (1967-2 CB 153)

Rev. Rul. 67-387 (1967-2 CB 153)

Rev. Rul. 67-388 (1967-2 CB 153)

Rev. Rul. 68-179 (1968-1 CB 179)

Rev. Rul. 68-482 (1968-2 CB 186)

Rev. Rul. 68-487 (1968-2 CB 187)

Rev. Rul. 68-488 (1968-2 CB 188)

Rev. Rul. 69-629 (1969-2 CB 101)

Rev. Rul. 70-243 (1970-1 CB 107)

Rev. Rul. 87-114 (1987-2 CB 116)

Rev. Rul. 90-24 (1990-1 CB 97)

The notices listed below are obsolete, except to the extent described.

Notice 90-73 (1990-2 CB 353)

Notice 92-36 (1992-2 CB 364)

Notice 89-23 (1989-1 CB 654) (except to the extent described in the last paragraph of the “Treatment of Controlled Groups that Include Tax-Exempt Entities” section of the preamble to Treasury Decision 9340 at 72 FR 41138, and 2007-2 CB 499)

The announcement listed below is obsolete.

Announcement 95-48 (1995-23 IRB 13)

DRAFTING INFORMATION

The principal author of this revenue ruling is Robert Architect of the Office of Division Commissioner (TE/GE). For further information regarding this revenue ruling, please contact the Employee Plans taxpayer assistance answering service at 1-877-829-5500 (a toll free number) or e-mail Mr. Architect at RetirementPlanQuestions@irs.gov.